

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Steuben County (7615)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,196,654	\$1,215,473	\$1,261,205	\$1,309,654	2.28%	3.84%
Non - Certified Salaries	120	\$424,517	\$425,929	\$417,487	\$397,531	-1.63%	-4.78%
Other Professional and Technical Services	319	\$241,513	\$248,910	\$275,406	\$288,366	4.53%	4.71%
Group Health Insurance	222	\$252,483	\$238,243	\$225,923	\$227,053	-2.62%	0.50%
Social Security Certified	212	\$84,536	\$86,095	\$90,676	\$93,206	2.47%	2.79%
Teacher Retirement Fund, After 7-1-95	216	\$61,552	\$74,090	\$78,631	\$86,362	8.84%	9.83%
Public Employees Retirement Fund	214	\$47,774	\$56,409	\$56,978	\$54,086	3.15%	-5.08%
Operational Supplies	611	\$23,485	\$23,536	\$41,783	\$44,940	17.61%	7.55%
Other Employee Benefits	241 - 290	\$34,303	\$32,866	\$35,860	\$36,489	1.56%	1.75%
Social Security Noncertified	211	\$26,947	\$28,070	\$27,761	\$25,911	-0.97%	-6.66%
Other Group Insurance Authorized by Statute	224	\$24,450	\$23,039	\$22,188	\$22,775	-1.76%	2.65%
Dues and Fees	810	\$14,601	\$12,502	\$13,506	\$16,256	2.72%	20.37%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,256	\$15,295	\$15,327	\$14,604	-6.68%	-4.72%
Travel	580	\$4,283	\$9,260	\$15,669	\$13,815	34.02%	-11.83%
Postage and Postage Machine Rental	532	\$9,759	\$11,585	\$10,722	\$10,952	2.92%	2.14%
Group Life Insurance	221	\$3,922	\$4,453	\$4,286	\$4,324	2.47%	0.90%
Other Purchased Services	593	\$365	\$623	\$0	\$680	16.84%	NA
Equipment	730	\$94	\$0	\$821	\$527	53.98%	-35.76%
Staff Services	314	\$680	\$460	\$600	\$380	-13.54%	-36.67%
<b>Student Instructional Support Total</b>		<b>\$2,471,174</b>	<b>\$2,506,837</b>	<b>\$2,594,828</b>	<b>\$2,647,912</b>	<b>1.74%</b>	<b>2.05%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$9,324,274	\$8,765,680	\$8,486,835	\$8,488,742	-2.32%	0.02%
Non - Certified Salaries	120	\$1,149,342	\$1,185,226	\$1,116,443	\$1,063,200	-1.93%	-4.77%
Group Health Insurance	222	\$1,164,387	\$1,052,542	\$993,238	\$961,679	-4.67%	-3.18%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$509,933	\$749,679	\$789,687	\$867,185	14.20%	9.81%
Social Security Certified	212	\$655,620	\$620,755	\$617,282	\$594,789	-2.40%	-3.64%
Teacher Retirement Fund, After 7-1-95	216	\$424,940	\$473,801	\$501,403	\$506,057	4.46%	0.93%
Other Technology Hardware	746	\$204,551	\$346,671	\$325,966	\$306,146	10.61%	-6.08%
Textbooks	630	\$147,134	\$93,126	\$380,152	\$252,599	14.47%	-33.55%
Licensed Employees	135	\$259,910	\$272,990	\$183,683	\$209,600	-5.24%	14.11%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Operational Supplies	611	\$191,813	\$202,571	\$205,070	\$177,689	-1.89%	-13.35%
Other Employee Benefits	241 - 290	\$190,629	\$175,674	\$170,473	\$171,838	-2.56%	0.80%
Public Employees Retirement Fund	214	\$123,736	\$157,588	\$153,830	\$145,829	4.19%	-5.20%
Teacher Retirement Fund, Prior to 7-1-95	215	\$177,618	\$127,278	\$126,452	\$125,346	-8.35%	-0.87%
Content	747	\$133,288	\$116,602	\$124,381	\$111,614	-4.34%	-10.26%
Other Group Insurance Authorized by Statute	224	\$112,493	\$109,022	\$105,106	\$99,193	-3.10%	-5.63%
Social Security Noncertified	211	\$83,060	\$86,017	\$83,242	\$80,102	-0.90%	-3.77%
Connectivity	744	\$29,402	\$33,646	\$44,353	\$71,479	24.87%	61.16%
Travel	580	\$31,726	\$46,043	\$46,053	\$51,914	13.10%	12.73%
Nonlicensed Employees	136	\$55,292	\$61,599	\$58,811	\$51,296	-1.86%	-12.78%
Repairs and Maintenance Services	430	\$14,744	\$24,897	\$22,527	\$45,094	32.24%	100.17%
Computer Hardware	741	\$326,779	\$54,903	\$157,559	\$43,710	-39.52%	-72.26%
Statistical Services	317	\$1,013	\$902	\$0	\$39,499	149.92%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$10,621	\$9,928	\$1,554	\$22,140	20.16%	1325.03%
Other Professional and Technical Services	319	\$46,996	\$18,993	\$24,232	\$16,753	-22.73%	-30.86%
Group Life Insurance	221	\$15,558	\$17,419	\$16,688	\$15,933	0.60%	-4.53%
Stipends	131	\$3,128	\$19,599	\$226,772	\$14,617	47.03%	-93.55%
Professional Development	748	\$8,361	\$16,491	\$2,090	\$12,239	10.00%	485.62%
Telecommunications Equipment	745	\$5,777	\$64,724	\$9,963	\$9,204	12.35%	-7.61%
Other Supplies and Materials	615, 660 - 689	\$13,925	\$14,791	\$12,045	\$8,903	-10.58%	-26.09%
Periodicals	650	\$6,154	\$6,347	\$9,351	\$7,723	5.84%	-17.41%
Wireless Equipment	743	\$278,032	\$49	\$5,553	\$6,716	-60.58%	20.95%
Staff Services	314	\$27,436	\$30,680	\$80	\$6,591	-29.99%	8138.55%
Library Books	640	\$10,579	\$9,652	\$11,285	\$5,743	-14.16%	-49.11%
Telephone	531	\$701	\$1,142	\$767	\$769	2.36%	0.30%
Equipment	730	\$0	\$1,113	\$1,200	\$441	NA	-63.23%
Rentals	440	\$311	\$249	\$330	\$379	5.07%	14.71%
Dues and Fees	810	\$299	\$124	\$124	\$149	-15.98%	20.16%
Instruction Services	311	\$0	\$0	\$0	\$9	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$35,124	\$0	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$0	\$4,933	\$0	\$0	NA	NA
Pupil Services	313	\$100	\$0	\$0	\$0	-100.00%	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Steuben County (7615)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Academic Achievement Total</b>		<b>\$15,774,786</b>	<b>\$14,973,444</b>	<b>\$15,014,580</b>	<b>\$14,592,910</b>	<b>-1.93%</b>	<b>-2.81%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,260,907	\$2,241,763	\$2,254,378	\$2,248,452	-0.14%	-0.26%
Food Purchases	614	\$660,833	\$614,400	\$629,657	\$629,079	-1.22%	-0.09%
Light and Power - Other Than Heating and Cooling	625	\$626,003	\$641,441	\$648,839	\$606,812	-0.78%	-6.48%
Equipment Purchase over the LEA's Cap. Threshold	735	\$164,571	\$389,083	\$131,977	\$474,097	30.28%	259.23%
Group Health Insurance	222	\$481,735	\$478,004	\$415,248	\$365,244	-6.69%	-12.04%
Certified Salaries	110	\$270,452	\$343,675	\$359,188	\$337,684	5.71%	-5.99%
Public Employees Retirement Fund	214	\$237,190	\$280,503	\$299,152	\$296,932	5.78%	-0.74%
Repairs and Maintenance Services	430	\$208,399	\$241,934	\$261,237	\$261,459	5.83%	0.08%
Insurance	520	\$234,420	\$228,024	\$269,947	\$253,072	1.93%	-6.25%
Social Security Noncertified	211	\$157,895	\$162,030	\$167,493	\$166,864	1.39%	-0.38%
Gasoline and Lubricants	613	\$233,257	\$236,477	\$196,541	\$135,057	-12.77%	-31.28%
Operational Supplies	611	\$122,874	\$119,732	\$126,231	\$118,408	-0.92%	-6.20%
Heating and Cooling for Buildings - Gas	622	\$146,809	\$193,731	\$170,589	\$97,588	-9.71%	-42.79%
Other Employee Benefits	241 - 290	\$84,378	\$86,465	\$86,378	\$88,359	1.16%	2.29%
Workers Compensation Insurance	225	\$74,741	\$82,870	\$84,300	\$84,026	2.97%	-0.33%
Water and Sewage	411	\$87,860	\$83,385	\$76,617	\$80,769	-2.08%	5.42%
Overtime Salaries	140	\$69,050	\$61,369	\$67,072	\$72,137	1.10%	7.55%
Nonlicensed Employees	136	\$0	\$84,953	\$75,319	\$68,830	NA	-8.62%
Telephone	531	\$52,952	\$61,036	\$61,333	\$61,878	3.97%	0.89%
Removal of Refuse and Garbage	412	\$22,713	\$29,102	\$32,972	\$36,266	12.41%	9.99%
Other Group Insurance Authorized by Statute	224	\$37,666	\$39,186	\$35,777	\$33,553	-2.85%	-6.22%
Pre-2008 Object Code - Temporary Salaries	130	\$46,161	\$36,687	\$37,650	\$32,975	-8.07%	-12.42%
Student Transportation Services	510	\$41,162	\$33,782	\$25,598	\$30,392	-7.30%	18.73%
Teacher Retirement Fund, After 7-1-95	216	\$20,626	\$22,038	\$22,426	\$21,785	1.38%	-2.86%
Social Security Certified	212	\$15,656	\$20,688	\$22,664	\$20,923	7.52%	-7.68%
Rentals	440	\$25,955	\$34,103	\$23,563	\$20,618	-5.59%	-12.50%
Board Member Compensation	115	\$17,426	\$16,832	\$16,668	\$18,423	1.40%	10.53%
Tires and Repairs	612	\$13,943	\$21,830	\$11,713	\$17,328	5.58%	47.94%
Board of Education Services	318	\$22,168	\$30,740	\$18,647	\$16,754	-6.76%	-10.15%
Travel	580	\$21,857	\$22,403	\$18,105	\$16,080	-7.39%	-11.19%

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Other Professional and Technical Services	319	\$286,781	\$115,077	\$26,056	\$11,052	-55.69%	-57.58%
Dues and Fees	810	\$5,685	\$5,389	\$6,728	\$7,059	5.56%	4.92%
Group Life Insurance	221	\$5,602	\$6,191	\$5,910	\$5,659	0.25%	-4.24%
Equipment	730	\$25,195	\$7,466	\$2,604	\$5,564	-31.45%	113.67%
Other Supplies and Materials	615, 660 - 689	\$3,228	\$5,231	\$4,846	\$4,403	8.07%	-9.15%
Postage and Postage Machine Rental	532	\$3,428	\$2,488	\$3,379	\$3,132	-2.23%	-7.31%
Advertising	540	\$2,143	\$2,209	\$2,711	\$3,101	9.68%	14.40%
Content	747	\$2,750	\$2,750	\$2,750	\$2,750	0.00%	0.00%
Miscellaneous Objects	876 - 899	\$8,065	\$3,219	\$3,390	\$2,716	-23.82%	-19.88%
Unemployment Insurance	230	\$1,552	\$924	\$5,140	\$2,422	11.77%	-52.88%
Official Bond Premiums	525	\$1,275	\$1,975	\$625	\$1,975	11.56%	216.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,257	\$2,224	\$2,204	\$1,759	-6.04%	-20.18%
Bank Service Charges	871	\$2,068	\$1,001	\$1,037	\$1,042	-15.74%	0.47%
Other Communication Services	533 - 539	\$582	\$529	\$728	\$523	-2.66%	-28.25%
Other Purchased Property Services	490 - 499	\$290	\$464	\$464	\$519	15.65%	11.85%
Judgments Against the School Corporation	820	\$0	\$7,500	\$0	\$0	NA	NA
Terminal Leave	125	\$520	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$19,888	\$0	\$17,513	\$0	-100.00%	-100.00%
Other Purchased Services	593	\$35	\$0	\$0	\$0	-100.00%	NA

<b>Overhead and Operational Total</b>		<b>\$6,831,004</b>	<b>\$7,102,904</b>	<b>\$6,733,364</b>	<b>\$6,765,520</b>	<b>-0.24%</b>	<b>0.48%</b>
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**Non Operational**

Redemption of Principal	831	\$9,220,185	\$4,568,372	\$4,778,650	\$4,425,000	-16.77%	-7.40%
Repairs and Maintenance Services	430	\$559,644	\$644,115	\$474,047	\$606,698	2.04%	27.98%
Interest	832	\$1,229,899	\$977,254	\$715,779	\$473,330	-21.24%	-33.87%
Equipment	730	\$147,591	\$200,335	\$241,068	\$276,920	17.04%	14.87%
Non - Certified Salaries	120	\$174,288	\$162,192	\$196,258	\$204,318	4.05%	4.11%
Certified Salaries	110	\$178,392	\$166,678	\$153,779	\$159,322	-2.79%	3.60%
Other Professional and Technical Services	319	(\$55,633)	\$10,888	\$0	\$140,592	NA	NA
Rentals	440	\$133,265	\$156,057	\$139,445	\$132,211	-0.20%	-5.19%
Other Purchased Property Services	490 - 499	\$78,574	\$219,888	\$119,540	\$70,786	-2.58%	-40.79%
Construction Services	450	\$0	\$0	\$0	\$63,079	NA	NA
Operational Supplies	611	\$46,357	\$60,999	\$50,336	\$55,351	4.53%	9.96%

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Equipment Purchase over the LEA's Cap. Threshold	735	\$93,387	\$129,107	\$115,711	\$46,842	-15.84%	-59.52%
Social Security Noncertified	211	\$13,333	\$12,408	\$15,194	\$15,631	4.05%	2.87%
Social Security Certified	212	\$13,647	\$12,751	\$12,006	\$12,182	-2.80%	1.46%
Teacher Retirement Fund, After 7-1-95	216	\$10,916	\$10,318	\$10,627	\$11,065	0.34%	4.12%
Public Employees Retirement Fund	214	\$3,534	\$2,914	\$4,866	\$3,129	-2.99%	-35.70%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,258	\$2,053	\$1,577	\$1,618	-7.99%	2.59%
Bank Service Charges	871	\$400	\$0	\$250	\$250	-11.09%	0.00%
Travel	580	\$90	\$39	\$98	\$76	-4.27%	-22.50%
Miscellaneous Objects	876 - 899	\$0	\$0	\$27,905	\$13	NA	-99.95%
Other Employee Benefits	241 - 290	\$2,812	\$2,580	(\$1,290)	\$0	-100.00%	100.00%
<b>Non Operational Total</b>		<b>\$11,852,940</b>	<b>\$7,338,948</b>	<b>\$7,055,845</b>	<b>\$6,698,411</b>	<b>-13.30%</b>	<b>-5.07%</b>
<b>Grand Total</b>		<b>\$36,929,903</b>	<b>\$31,922,133</b>	<b>\$31,398,616</b>	<b>\$30,704,754</b>	<b>-4.51%</b>	<b>-2.21%</b>